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2024 JUL -9 PM 4:20

U.S. DISTRICT COURT  
SOUTHERN DIST. OHIO  
EAST. DIV. COLUMBUS

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

ERIC MOESLE

Defendant.

CASE NO. *D.24-CR-104*

JUDGE *Waters*

INFORMATION

26 U.S.C. § 7202

THE UNITED STATES ATTORNEY CHARGES:

COUNT 1

26 U.S.C. § 7202 - Willful Failure To Collect Or Pay Over Tax

On or about April 30, 2019, the defendant, **ERIC MOESLE**, who conducted a business in Licking County in the Southern District of Ohio, under the names New Leaf Dental and Elemental Dental (hereinafter collectively referred to as "Elemental"), a dentistry practice, did willfully fail to truthfully account for and pay over to the Internal Revenue Service federal income taxes and F.I.C.A. taxes (which include Social Security tax and Medicare tax) that were withheld from the compensation of Elemental employees and that are due and owing to the United States of America for the first quarter of 2019 in the approximate amount of \$27,477.04.

In violation of Title 26 United States Code, Section 7202.

KENNETH L. PARKER  
UNITED STATES ATTORNEY

*HW*

HAYTER WHITMAN  
Trial Attorney  
Department of Justice, Tax Division